



Izin Usaha KAP No. 765/KM.1/2015

**KANTOR AKUNTAN PUBLIK
KUMALAHADI, KUNCARA, SUGENG PAMUDJI & REKAN**

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INFEST

(Institute of Education Development, Social, Religious and Cultural Studies)

FINANCIAL REPORT

**PROJECT "ACTIVATING MIGRANT WORKER COMMUNITY BASED ORGANIZATION
FOR PUBLIC SERVICE ENHANCEMENT AND SOCIO-ECONOMIC IMPROVEMENT
IN EAST JAVA, INDONESIA, AND JOHOR BAHRU, MALAYSIA"**

**BMZ PROJECT NUMBER 2020.2619.3 - AWO PROJECT NUMBER 601060 INFEST
COUNTRY: INDONESIA AND MALAYSIA**

TIME PERIOD: 1 JANUARY 2023- 31 DECEMBER 2023

WITH INDEPENDENT AUDITOR'S REPORT

INDEPENDENT AUDITOR'S REPORT

No. 00024/2.1046/AU.6/11/0113-3/0/IV/2024

To:
AWO International e.V.
Heinrich-Albertz-Haus, Blucherstr. 62/63
10961 Berlin, Germany

Opinion

We have audited the Project's financial report entitled "Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia, BMZ Project Number 2020.2619.3 - AWO Project Number 601060 INFEST", which implemented by Project Partner Institute of Education Development, Social, Religious and Cultural Studies (INFEST) ("the Project Partner") for the period from 1 January 2023 to 31 December 2023, and notes to the financial statement, including a material accounting policy information (together "the financial statement").

In our opinion, the accompanying financial statement fairly reflect the financial position of the Project and is prepared, in all material respects, in accordance with the financial reporting provisions of Annex 3 to the Cooperation Agreement dated December 31, 2020 between the Project Partner and AWO International e.V. ("the Agreement").

Basis for Opinion

We conducted our audit in accordance with Standards on Auditing established by the Indonesian Institute of Certified Public Accountants. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statement* section of our report. We are independent of the Project Partner in accordance with the ethical requirements that are relevant to our audit of the financial statement in Indonesia, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting and Restriction on Distribution and Use

We draw attention to Note 3.a to the accompanying financial statement, which describes the basis of accounting. The financial statement is prepared to assist the Project Partner in complying with the financial reporting provisions of the Agreement referred to above. As a result, the accompanying financial statement may not be suitable for another purpose. Our report is intended solely for the Project Partner and AWO International e.V., and should not be distributed to or used by parties other than the Project Partner and AWO International e.V. Our opinion is not modified in respect of this matter.

Other Matters

We have performed the following additional testing of compliance to supplement our audit procedures on the financial statement:

1. We confirm having examined the book of accounts of the Project Partner for the project funded by AWO International e.V. for the period of 1 January 2023 till 31 December 2023.
2. The closing accounts (Statement of Income & Expenditure) were correctly drawn up from the books of account on the basis of original vouchers, invoices or other original documents.
3. The commonly accepted standard principles of bookkeeping and documentation were observed.
4. The funds of AWO International e.V. were used in accordance with project objectives/the individual cost positions of the budget of AWO International e.V. according to the common rules of cost efficiency and thrift, and
5. The contractual agreement with AWO International e.V. were observed, in particular:
 - the observance of currency exchange regulations (where applicable)
 - confirmation that the funds were used exclusively for the objectives of the project
 - presentation of employment contracts and fee contracts (temporary contract)
 - observation of the personnel plan
 - statement that the salaries and fees were adequate and within norms for the project country
 - statement that travelling expenses were within the norms of the project country
 - statement that three quotations for procurements of assets & services valued above 400 EUR were documented
 - statement that inventory list for purchased items valued above 100 EUR was kept
 - that any advances have been settled by December 31 of each year or at the end of the project, if the project period ends before 31 December.

Head Office:

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Official Member of IPG and Global Assurance Network

Responsibilities of Management and Those Charged with Governance for the Financial Statement

Management is responsible for the preparation of this financial statement in accordance with the financial reporting provisions of Annex 3 of the Agreement, and for such internal control as management determines is necessary to enable the preparation of financial statement that is free from material misstatement, whether due to fraud or error.

In preparing the financial statement, management is responsible for assessing the Project Partner's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Project Partner or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Project Partner's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statement

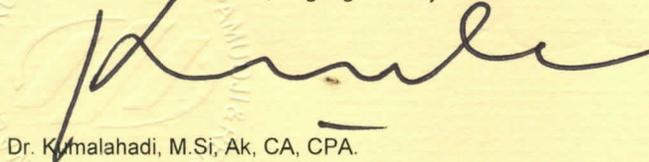
Our objectives are to obtain reasonable assurance about whether the financial statement as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Standards on Auditing will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statement.

As part of an audit in accordance with Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Project Partner's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project Partner's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Project Partner to cease to continue as a going concern.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

KAP Kumalahadi, Kuncara, Sugeng Pamudji & Rekan



Dr. Kumalahadi, M.Si, Ak, CA, CPA.
Public Accountant Registration No. AP.0113

Yogyakarta, 30 April 2024



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Financial Report: INFEST: 01 January 2023 – 31 December 2023

Programme : Activating Migrant Worker Community Based Organization for Public Service Enhancement and Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia Socio-
Organisation : INFEST
Country : Indonesia
Time Period : 01 January 2023 – 31 December 2023

Income	Amount(s)		Expenditure
	(in LC)	(in Euro)	
Opening balance	368,190,643.61	23,525.54	1. TRAINING AND ADVISORY MEASURES
Cash in hand	66,813,234.78	4,269.03	1.1. RESULT AREA 1: Public services on labour migration governance
Reconciled bank balance	303,462,468	19,389.73	1.1.1. Feasibility assessment for selecting project site & project launching/kick off meeting
Advances	-	0.00	1.1.2. Paralegal training in East Java
Receivable	-	0.00	1.1.3. Paralegal training in Johor Bahru
Payables	(2,085,059.62)	(133.22)	1.1.4. Case documentation training / national training
			1.1.5. Knowledge management training
			1.1.6. Regular case handling process, monitoring and maintenance of the case management
			1.1.7. Regular community meeting in Johor
			1.1.8. Publication of the bulletin (national level)
			1.1.9. Village governance and advocacy training for CBO members
			1.1.10. Village management and governance training for the head of the village and staffs
			1.1.11. Regular community meeting with village government
			1.1.12. Appreciative Village Planning (AVP) Training and Data Collection for RPJMDesa re
			1.1.13. PJMDesa formulation training for the Village Government
			1.1.14. Inhouse training on the formulation of village regulation (PERDES or PERKADES)
			1.1.15. Drafting of village regulation (PERDES or PERKADES)
			1.1.16. Strategic workshop for formulation of the migrant workers protection roadmap at th
			1.1.17. Workshop for the formulation of the case handling SOP at district level
			1.1.18. National CBO meeting for formulation of recommendation concerning case h
			at district and national level
			1.1.19. Publication of the national journal
Instalments from AWO International	794,757,243.09	49,242.78	1.2. RESULT AREA 2: Socio-economic improved
			1.2.1. Developing the entrepreneurship module
			1.2.2. Business management training for CBO members
			1.2.3. Formulation of the initial business concept
			1.2.4. Series of technical training for service delivery and goods production
			1.2.5. Business marketing training
			1.2.6. Seed grant distribution for CBOs business institution
			1.2.7. Regular meeting with the government for CBO business advocacy and promotion
			1.2.8. Promotion of CBOs product
			1.2.9. Workshop for the establishment of the business umbrella organization
			at the district level
			1.2.10. Workshop formulation of the recommendation for the national and district level
			economic development for migrant workers and their family members
			1.2.11. Establishment of the district level CBOs umbrella organization
			1.2.12. Formulation module of financial literacy
			1.2.13. Training of financial literacy for candidate of migrant workers and member of their
			1.2.14. Workshop in formulating instrument of financial literacy implementation for
			migrant workers households
			1.2.15. Regular visitation to migrant workers households
Bank interest	1,500,089.00	93.86	5. PERSONNEL AND INFRASTRUCTURE IN THE PARTNER COUNTRIES
			5.2. Local personnel
			5.2.1. Director (20%)
			5.2.2. Manager Project (80%)
			5.2.3. Senior Finance Manager (60%)
			5.2.4. Finance/Admin Assistant (100%)
			5.2.5. Project Officer (80%)
			5.2.6. Local Officer Ponorogo (100%)
			5.2.7. Local Officer Blitar (100%)
			5.2.8. Local officer Johor Bahru (60%)
			5.2.9. Social Benefits, Health Insurance (BPJS)
			5.3. Short-term experts
			5.3.1. Videomaker for videographic production
			5.3.2. Infographic illustrator
			5.4. Project infrastructure
			5.4.1. Office Rent (50%)
			5.4.2. Electricity and Water (50%)
			5.4.3. Communication Cost (50%)
			5.4.4. Office Supplies (Stationery, Send Document, Regular Maintenance, etc)
			5.4.5. Bank Charges
			5.4.6. Office furniture (Chairs)
			5.4.7. Voice recorder
Other income	0.00	0.00	

NOTES TO THE FINANCIAL REPORT

Project "Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia

BMZ Project Number 2020.2619.3 - AWO Project Number 601060 INFEST

Time Period: 01 January 2023 - 31 December 2023

1. Information about the Partner Organization

INFEST (Institute of Education Development, Social, Religious and Cultural Studies) is a non-profit institution that works independently to improve the quality of the Indonesian people. Infest was established based on the notary deed No. 06 of H. Hamdani, SH, dated March 18, 2009.

INFEST's vision is to accelerate Indonesia's democratization process and improve the quality of Indonesian society. To realize its vision, Infest has several missions as follows:

1. Strengthening the education service base in Indonesia;
2. Strengthen networks of education, social, religious and cultural information;
3. Conduct advocacy and studies on the fulfillment of the basic rights of citizens.

INFEST is domiciled in Yogyakarta, Indonesia, with its office is located at Jl. Veteran Gg. Janur Kuning 11A, Pandeyan UH, Yogyakarta, Indonesia 55121. E-mail: info@infest.or.id.

The composition of the INFEST Boards for the year 2023 are as follows:

Chairman	: Muhammad Irsyadul Ibad
Secretary	: Fathulloh
Treasurer	: 1. Yeni Oktriani 2. Ahmad Afif
Project Manager	: Ridwan Wahyudi
Divisions:	
Information Technology	: Muhammad Khayat
Knowledge Management	: Alimah
Project Officer 1	: Edi Purwanto
Project Officer 2	: Anny Hidayati

2. Information about the Project

- a. Project number and date of the Cooperation Agreement : Cooperation Agreement: 2021 - 2023
Project Number: BMZ 2020.2619.3 - AWO 601060 INFEST
Dated: December 31, 2020
- b. Project's Title : "Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia"
- c. Aim of the Project : Migrant workers protection is better integrated on different policy and administration levels in East Java and Johor Bahru.
- d. Location : Project areas cover a total of 10 villages in East Java:

<u>Province/Sate</u>	<u>District</u>	<u>Sub-district</u>	<u>Village</u>
1. East Java	1. Ponorogo	Jambon	Bringinan
		Sukorejo	Gelanglor
		Babadan	Pondok
		Balong	Karangpatihan
		Bungkal	Ngendut
	2. Blitar	Sutojayan	Pandanarum
		Kanigoro	Gogodeso
		Kanigoro	Jatinom
		Gandusari	Sumberagung
		Gandusari	Lororejo
2. Johor	Johor Bahru	-	-

NOTES TO THE FINANCIAL REPORT

Project "Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia

BMZ Project Number 2020.2619.3 - AWO Project Number 601060 INFEST

Time Period: 01 January 2023 - 31 December 2023

2. Information about the Project - continued

e. Project Duration	: 1 st January 2023 to 31 st December 2023
f. Project Executing Personnel	
Director (20%)	: Muhammad Irsyadul Ibad
Manager Project (80%)	: Ridwan Wahyudi
Senior Finance Manager (60%)	: Yeni Oktriani
Finance/Admin Assistant (100%)	: Ahmad Afif
Project Officer (80%)	: Nisrina Muthahari
Local Officer Ponorogo (100%)	: Anny Hidayati
Local Officer Blitar (100%)	: Edi Purwanto
Local Officer Johor Bahru (60%)	: Yogo Promono

3. Accounting Policies

a. Basis of Preparation of the Financial Statement

The financial report has been prepared by the management of INFEST in accordance with the cash receipts and disbursements basis of accounting, as well as the applicable Financial Guidelines attached (Annex 3) to the Cooperation Agreement dated December 31, 2020 between AWO International e.V and INFEST.

b. Reporting Currency and Actual Exchange Rate Used

The reporting currencies used in the financial report are Indonesian Rupiah ("LC") and Euro (with Euro exchange rate conversion according to the actual exchange rate). Figures in the financial report are rounded to the nearest LC and Euro cent.

Partner's bookkeeping is maintained in Local Currency. The amount in euros is calculated using the weighted average actual exchange rate in 2023, which is 15,981.51 (see Note 4).

c. Receipt and Payment Recognition

Receipts are recognized when they are received in cash or via the bank. Payments are recognized when they are disbursed in cash or via the bank.

4. Actual Exchange Rates

	LC	Euro
Opening balance	368,190,643.61	23,525.54
Instalments from AWO International:		
<u>Date</u>		
12/07/2023	524,588,118.74	32,500.63
11/10/2023	146,497,709.05	9,160.31
20/11/2023	123,671,415.30	7,581.84
Sum	794,757,243.09	49,242.78
Total	1,162,947,886.70	72,768.32

Actual Exchange Rate LC/EUR = 1,162,947,886.70/ 72,768.32 = 15,981.51

NOTES TO THE FINANCIAL REPORT

Project "Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia

BMZ Project Number 2020.2619.3 - AWO Project Number 601060 INFEST

Time Period: 01 January 2023 - 31 December 2023

5. Details of Bank Interest

No.	2023		Bank Interest (in LC) (a)	Interest Tax (in LC) (b)	Bank Interest-Net	
	Month	Date			(in LC) (a-b)	(in Euro) ER = 15,981.51
1.	January	25/01/2023	259,171.00	51,834.00	207,337.00	12.97
2.	February	25/02/2023	236,455.00	47,291.00	189,164.00	11.84
3.	March	25/03/2023	202,231.00	40,446.00	161,785.00	10.12
4.	April	25/04/2023	138,985.00	27,797.00	111,188.00	6.96
5.	May	25/05/2023	36,276.00	7,255.00	29,021.00	1.82
6.	June	25/06/2023	7,180.00	1,436.00	5,744.00	0.36
7.	July	25/07/2023	203,935.00	40,787.00	163,148.00	10.21
8.	August	25/08/2023	314,289.00	62,858.00	251,431.00	15.73
9.	September	25/09/2023	151,484.00	30,297.00	121,187.00	7.58
10.	October	25/10/2023	126,057.00	25,211.00	100,846.00	6.31
11.	November	25/11/2023	127,923.00	25,585.00	102,338.00	6.40
12.	December	25/12/2023	71,125.00	14,225.00	56,900.00	3.56
Total			1,875,111.00	375,022.00	1,500,089.00	93.86

6. Closing Balance

	LC	Euro
The closing balance as at December 31, 2023	0.00	0.00
Consisted of:		
Cash in hand	-	-
Reconciled bank balance	51,900.00	3.25
Advances	-	-
Receivables	-	-
Payables	(51,900.00)	(3.25)
Total	0.00	0.00

Personnel List I. - INFEST - 2023

Programme : Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia
Organization : INFEST
Country : Indonesia
Project period : 01 January 2023 - 31 December 2023



Actual Exchange Rate: 15,981.51

No.	Budget Line	Employee Name	Position	Proportion Paid by AWO as % of Total Salary	Contract Term from...to...	Monthly Salary (in LC) According to Contract (gross)	Monthly Social Benefits / BPJS (in LC)	13 th Month Pay (in LC)	Gross salary per Year (in LC)	Gross salary per Year (in Euro)
1.	5.2.1.	Muhammad Irsyadul Ibad	Director	20%	January 2, 2023 to December 31, 2023	3,000,000.00	56,200.00	3,000,000.00	39,674,400.00	2,482.52
2.	5.2.2.	Ridwan Wahyudi	Manager Project	80%	January 2, 2023 to December 31, 2023	4,500,000.00	192,831.20	4,500,000.00	60,813,974.40	3,805.27
3.	5.2.3.	Yeni Oktriani	Senior Finance Manager	60%	January 2, 2023 to December 31, 2023	3,000,000.00	144,623.40	3,000,000.00	40,735,480.80	2,548.91
4.	5.2.4.	Ahmad Afif	Finance/Admin Assistant	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	54,705,268.00	3,423.03
5.	5.2.5.	Nisrina Muthahari	Project Officer	80%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	54,705,268.00	3,423.03
6.	5.2.6.	Anny Hidayati	Local Officer Ponorogo	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	54,705,268.00	3,423.03
7.	5.2.7.	Edi Purwanto	Local Officer Blitar	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	54,705,268.00	3,423.03
8.	5.2.8.	Yogo Pramono	Local officer Johor Bahru	60%	January 2, 2023 to December 31, 2023	2,500,000.00	-	2,500,000.00	32,500,000.00	2,033.60
Total:									392,544,927.20	24,562.44

Personnel List II. - INFEST YOGYAKARTA - 2023

Program : Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia.
 Organisation : INFEST
 Country : Indonesia
 Year : 01 January 2023 - 31 December 2023

Actual Exchange Rate: 15,981.51

No.	Budget Line	Employee Name	Position	Proportion Paid by AWO as % of Total Wage	Contract Term from...to...	January		February		March		April		May		June		July	
						Salary	Social Benefits	Salary	Social Benefits	Salary	Social Benefits	Salary and 13th Month Pay	Social Benefits	Salary	Social Benefits	Salary	Social Benefits	Salary	Social Benefits
1	5.2.1	Muhammad Irsyadul Ibad	Director	20%	January 2, 2023 to December 31, 2023	3,000,000.00	56,200.00	3,000,000.00	56,200.00	3,000,000.00	56,200.00	6,000,000.00	6,000,000.00	3,000,000.00	56,200.00	3,000,000.00	56,200.00	3,000,000.00	56,200.00
2	5.2.2	Ridwan Wahyudi	Manager Project	80%	January 2, 2023 to December 31, 2023	4,500,000.00	192,831.20	4,500,000.00	192,831.20	4,500,000.00	192,831.20	9,000,000.00	9,000,000.00	4,500,000.00	192,831.20	4,500,000.00	4,500,000.00	192,831.20	4,500,000.00
3	5.2.3	Yeni Oktiani	Senior Finance Manager	60%	January 2, 2023 to December 31, 2023	3,000,000.00	144,623.40	3,000,000.00	144,623.40	3,000,000.00	144,623.40	6,000,000.00	6,000,000.00	3,000,000.00	144,623.40	3,000,000.00	3,000,000.00	144,623.40	3,000,000.00
4	5.2.4	Ahmad Afi	Finance/Admin Assistant	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	225,439.00	8,000,000.00	8,000,000.00	4,000,000.00	225,439.00	4,000,000.00	4,000,000.00	225,439.00	4,000,000.00
5	5.2.5	Nisrina Muthanari	Project Officer	80%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	225,439.00	8,000,000.00	8,000,000.00	4,000,000.00	225,439.00	4,000,000.00	4,000,000.00	225,439.00	4,000,000.00
6	5.2.6	Anny Hidayati Ponorogo	Local Officer	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	225,439.00	8,000,000.00	8,000,000.00	4,000,000.00	225,439.00	4,000,000.00	4,000,000.00	225,439.00	4,000,000.00
7	5.2.7	Edi Purwanto	Local Officer Bilhar	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	225,439.00	8,000,000.00	8,000,000.00	4,000,000.00	225,439.00	4,000,000.00	4,000,000.00	225,439.00	4,000,000.00
8	5.2.8	Yogo Pramono	Local Officer Johor Bahru	60%	January 2, 2023 to December 31, 2023	2,500,000.00	-	2,500,000.00	-	2,500,000.00	-	5,000,000.00	5,000,000.00	2,500,000.00	-	2,500,000.00	2,500,000.00	-	2,500,000.00
						29,000,000.00	1,295,410.60	29,000,000.00	1,295,410.60	29,000,000.00	1,295,410.60	58,000,000.00	58,000,000.00	29,000,000.00	1,295,410.60	29,000,000.00	29,000,000.00	1,295,410.60	29,000,000.00

No.	Budget Line	Employee Name	Position	Proportion Paid by AWO as % of Total Wage	Contract Term from...to...	August		September		October		November		December		Total Salary and Social Benefit (in LC)	Total Salary and Social Benefit (in Euro)
						Salary	Social Benefits	Salary	Social Benefits								
1	5.2.1	Muhammad Irsyadul Ibad	Director	20%	January 2, 2023 to December 31, 2023	3,000,000.00	56,200.00	3,000,000.00	56,200.00	3,000,000.00	56,200.00	3,000,000.00	56,200.00	3,000,000.00	56,200.00	39,674,400.00	2,482.52
2	5.2.2	Ridwan Wahyudi	Manager Project	80%	January 2, 2023 to December 31, 2023	4,500,000.00	192,831.20	4,500,000.00	192,831.20	4,500,000.00	192,831.20	4,500,000.00	192,831.20	4,500,000.00	192,831.20	60,813,974.40	3,805.27
3	5.2.3	Yeni Oktiani	Senior Finance Manager	60%	January 2, 2023 to December 31, 2023	3,000,000.00	144,623.40	3,000,000.00	144,623.40	3,000,000.00	144,623.40	3,000,000.00	144,623.40	3,000,000.00	144,623.40	40,816,286.40	2,553.97
4	5.2.4	Ahmad Afi	Finance/Admin Assistant	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	4,000,000.00	4,000,000.00	225,439.00	54,705,268.00	3,423.03
5	5.2.5	Nisrina Muthanari	Project Officer	80%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	4,000,000.00	4,000,000.00	225,439.00	54,624,452.40	3,417.98
6	5.2.6	Anny Hidayati Ponorogo	Local Officer	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	4,000,000.00	4,000,000.00	225,439.00	54,705,268.00	3,423.03
7	5.2.7	Edi Purwanto	Local Officer Bilhar	100%	January 2, 2023 to December 31, 2023	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	225,439.00	4,000,000.00	4,000,000.00	4,000,000.00	225,439.00	54,705,268.00	3,423.03
8	5.2.8	Yogo Pramono	Local Officer Johor Bahru	60%	January 2, 2023 to December 31, 2023	2,500,000.00	-	2,500,000.00	-	2,500,000.00	-	2,500,000.00	2,500,000.00	2,500,000.00	-	32,500,000.00	2,033.60
						29,000,000.00	1,295,410.60	29,000,000.00	1,295,410.60	29,000,000.00	1,295,410.60	29,000,000.00	29,000,000.00	1,295,410.60	29,000,000.00	392,544,927.20	24,562.44

Inventory of goods above €100 - INFEST YOGYAKARTA - 2023

Programme : Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia

Organisation : INFEST

Country : Indonesia

Total Period : 01 January 2018 - 31 December 2023
of Cooperation

1) Actual Exchange Rate:	
2018	16,299.03
2019	15,747.02
2020	16,472.10
2021	16,229.58
2022	15,650.68
2023	15,981.51



No.	Description of the Purchased Goods (incl. brand name, model and serial number)	Quantity (Unit)	Purchase Date	Supplier	Unit Price (in LC)	Unit Price (in EUR ¹⁾)	Total Price (in LC)	Total Price (in EUR ¹⁾)	Location	Person in charge	Condition	Invoice Number	Inventory Number
1.	Camera DSLR Panasonic Lumix DMC G7	1	09/02/2018	Gudang Digital	7,499,000.00	460.09	7,499,000.00	460.09	Infest Office Yogyakarta	Ahmad Afif	Functional	G.J.18.02. 00211	A.07.2018.Infest- AWO-Int
2.	Meeting Table Ichiko ICX 911	1	09/02/2018	CV Kartika Widjaya group	2,240,000.00	137.43	2,240,000.00	137.43	Infest Office Yogyakarta	Ahmad Afif	Functional	138	B.01-01.2018. Infest AWO-Int
3.	Meeting Table Ichiko ICX 912	1	09/02/2018	CV Kartika Widjaya group	2,240,000.00	137.43	2,240,000.00	137.43	Infest Office Yogyakarta	Ahmad Afif	Functional	138	B.01-02.2018. Infest AWO-Int
4.	Datafile Cabinet	1	09/02/2018	Cv Kartika Widjaya group	3,753,000.00	230.26	3,753,000.00	230.26	Infest Office Yogyakarta	Ahmad Afif	Functional	138	B.02-01.2018. Infest AWO-Int
5.	Datafile Cabinet	1	13/02/2018	Cv Kartika Widjaya group	3,753,000.00	230.26	3,753,000.00	230.26	Infest Office Yogyakarta	Ahmad Afif	Functional	138	B.02-02.2018. Infest AWO-Int
6.	Printer PSC EPSON L360	1	13/02/2018	ASC Computer	2,075,000.00	127.31	2,075,000.00	127.31	Infest Office Yogyakarta	Ahmad Afif	Functional	JLBBS1802 13131703	A.03-01.2018. Infest- AWO-Int
7.	Printer PSC EPSON L360	1	13/02/2018	ASC Computer	2,075,000.00	127.31	2,075,000.00	127.31	Infest Office Yogyakarta	Ahmad Afif	Functional	JLBBS1802 13131703	A.03-02.2018. Infest- AWO-Int
8.	Laptop DELL INS 14-3467-13 6006U-4-IT	1	13/02/2018	ASC Computer	5,499,000.00	337.38	5,499,000.00	337.38	Infest Office Yogyakarta	Ahmad Afif	Damaged	JLBBS1802 13122202	A.02-01.2018. Infest- AWO-Int
9.	Laptop DELL INS 14-3467-13 6006U-4-IT	1	13/02/2018	ASC Computer	5,499,000.00	337.38	5,499,000.00	337.38	Infest Office Yogyakarta	Ahmad Afif	Functional	JLBBS1802 13122202	A.02-02.2018. Infest- AWO-Int
10.	Laptop DELL INS 14-3467-13 6006U-4-IT	1	13/02/2018	ASC Computer	5,499,000.00	337.38	5,499,000.00	337.38	Infest Office Yogyakarta	Ahmad Afif	Functional	JLBBS1802 13122202	A.02-03.2018. Infest- AWO-Int
11.	Projector EPSON EB-X450	1	13/02/2018	ASC Computer	5,950,000.00	365.05	5,950,000.00	365.05	Infest Office Yogyakarta	Ahmad Afif	Functional	JLBBS1802 13122202	A.25.2018. Infest- AWO-Int
12.	Voice Recorder ZOOM H1	1	13/02/2018	Kurnia Musik	1,800,000.00	110.44	1,800,000.00	110.44	Infest Office Yogyakarta	Ahmad Afif	Functional	843	A.12-01.2018. Infest- AWO-Int
13.	Voice Recorder ZOOM H1	1	13/02/2018	Kurnia Musik	1,800,000.00	110.44	1,800,000.00	110.44	Infest Office Yogyakarta	Ahmad Afif	Functional	843	A.12-02.2018. Infest- AWO-Int
14.	PC Desktop Lenovo IC510-151KL 90G800- KAID	1	13/02/2018	ASC Computer	13,550,000.00	831.34	13,550,000.00	831.34	Infest Office Yogyakarta	Ahmad Afif	Partially Damaged	JLBBS18021313 1703	A.01.2018. Infest- AWO-Int
15.	Scanner Epson GT Workforce DS 7500	1	13/02/2020	Tokopedia	15,629,619.00	948.85	15,629,619.00	948.85	Infest Office Yogyakarta	Ahmad Afif	Functional	Tokopedia does not provide invoices	A.04-02.2020. Infest AWO-Int
16.	G-Drive HDD 6TB	1	02/06/2020	Tokopedia-Original IT Shop	6,565,409.00	398.58	6,565,409.00	398.58	Infest Office Yogyakarta	Ahmad Afif	Functional	INV/20200603/XX/ VI/576137418	A.09-06.2020. Infest AWO-Int
17.	Sandisk SDCard 128GB	1	03/06/2020	Tokopedia-Karunia Media Computindo	2,070,984.00	125.73	2,070,984.00	125.73	Infest Office Yogyakarta	Ahmad Afif	Functional	INV/576144087	A.08-06.2020. Infest AWO-Int
18.	Multimedia computer (for editing and design) Dell Inspiron 3881	1	26/03/2021	COMPUTA	17,700,000.00	1,090.60	17,700,000.00	1,090.60	Infest Office Yogyakarta	Ahmad Afif	Functional	KWIF21-00289	A.01.2021. Infest- AWO-Int
19.	Office furniture Bookshelf "Megan -5Shelf Acacia"	1	30/03/2021	Informa	3,499,000.00	215.59	3,499,000.00	215.59	Infest Office Yogyakarta	Ahmad Afif	Functional	UC7.2.20210331.14	B.01-03.2021. Infest AWO-Int
20.	Laptops MSI Modem 14-B11MO (SN: K2101N0088426)	1	07/04/2021	ELS Computer	11,999,000.00	739.33	11,999,000.00	739.33	Infest Office Yogyakarta	M. Irsyadul Ibad	Functional	JL-YGY-0033616	A.02-01.2021. Infest- AWO-Int

Inventory of goods above €100 - INFEST YOGYAKARTA - 2023

Programme : Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia
Organisation : INFEST
Country : Indonesia
Total Period : 01 January 2018 - 31 December 2023
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No.	Description of the Purchased Goods (incl. brand name, model and serial number)	Quantity (Unit)	Purchase Date	Supplier	Unit Price (in LC)	Unit Price (in EUR ¹⁾)	Total Price (in LC)	Total Price (in EUR ¹⁾)	Location	Person in charge	Condition	Invoice Number	Inventory Number
21.	Laptops MSI Modern 14-B11MO (SN: K2101N0088426)	1	07/04/2021	ELS Computer	11,999,000.00	739.33	11,999,000.00	739.33	Infest Office Yogyakarta	Ridwan Wahyudi	Functional	JL-YGY-0033616	A.02-02.2021.Infest-AWO-Int
22.	Laptops MSI Modern 14-B11MO (SN: K2101N0088426)	1	07/04/2021	ELS Computer	11,999,000.00	739.33	11,999,000.00	739.33	Infest Office Yogyakarta	Ahmad Afif	Functional	JL-YGY-0033616	A.02-03.2021.Infest-AWO-Int
23.	Laptops MSI Modern 14-B11MO (SN: K2101N0088426)	1	07/04/2021	ELS Computer	11,999,000.00	739.33	11,999,000.00	739.33	Infest Office Yogyakarta	Nisrina Muthahari	Functional	JL-YGY-0033616	A.02-04.2021.Infest-AWO-Int
24.	PC Desktop intel Core i5	1	7/30/2022	Kitacom	5,775,000.00	368.99	5,775,000.00	368.99	KOPI Pondok Ponorogo	Arif Yulianto	Functional	VKBK-AWO/22_0480	A.01.2022.Infest-AWO-Int
25.	Printer Epson T121	1	7/30/2022	Kitacom	1,635,000.00	104.47	1,635,000.00	104.47	KOPI Pondok Ponorogo	Arif Yulianto	Functional	VKBK-AWO/22_0481	A.03.2022.Infest-AWO-Int
26.	Slicer Machine (onion/garlic)	1	27/09/2022	CV Indusini Kreatif	4,500,000.00	287.53	4,500,000.00	287.53	KOPI Gelanglor Ponorogo	Marsudi	Functional	VKBK-AWO/22_0489	C.03-1.2022.Infest-AWO-Int
27.	Slicer machine (cassava)	1	27/09/2022	CV Indusini Kreatif	3,750,000.00	239.61	3,750,000.00	239.61	KOPI Gelanglor Ponorogo	Marsudi	Functional	VKBK-AWO/22_0489	C.03-2.2022.Infest-AWO-Int
28.	Drying machine (onion/garlic)	1	27/09/2022	CV Indusini Kreatif	1,850,000.00	118.21	1,850,000.00	118.21	KOPI Gelanglor Ponorogo	Marsudi	Functional	VKBK-AWO/22_0489	C.04.2022.Infest-AWO-Int
29.	Display Cabinet	1	29/11/2022	Bengkel Las SUPRI GITA	2,500,000.00	159.74	2,500,000.00	159.74	KOPI Pondok Ponorogo	Arif Yulianto	Functional	VKBK-AWO/22_0696	B.02.2022.Infest-AWO-Int
30.	Refrigerator Polytron PCF 317-1	1	30/12/2023	LE Elektronik	4,000,000.00	250.29	4,000,000.00	250.29	KOPI Sumberagung	Suliyanti	New fully functional	INFEST-601060-2023-December-VKBK_AWO_23_0841_rev	A.22.2022.Infest-AWO-Int
31.	Display case	1	30/12/2023	Al Mubarak	2,000,000.00	125.14	2,000,000.00	125.14	KOPI Sumberagung	Suliyanti	New fully functional	INFEST-601060-2023-December-VKBK_AWO_23_0842_rev	B.01.02.2022.Infest-AWO-Int
						Total	182,703,012.00	11,270.14					

Notes:
 In 2019 there was no purchase of inventory above 100 EUR.

INFEST (Institute of Education Development, Social, Religious and Cultural Studies)
Jl. Wonocatur Gang Menur, No. 456, RT 11/RW 35, Banguntapan
Kec. Banguntapan, Kab. Bantul, DI Yogyakarta

Attn. Mr. Muhammad Irsyadul Ibad (Executive Director)

Dear Mr. Muhammad Irsyadul Ibad,

Related to our audit of financial report of the AWO International e.V supported project "Activating Migrant Worker Community Based Organization for Public Service Enhancement and Socio-Economic Improvement in East Java, Indonesia, and Johor Bahru, Malaysia, BMZ Project Number 2020.2619.3 - AWO Project Number 601060 INFEST" which was implemented by organization partner INFEST ("the Partner") for the period 01 January 2023 up to 31 December 2023, we would like to convey several matters regarding internal control system as we found during our audit process to give an opinion of its financial report.

a. Follow-up to the 2022 audit findings

During the 2023 audit, all 2022 audit findings have been completely resolved.

b. Audit findings 2023

1. Underpayment of expenses in the budget line 1.1.17

We found underpayment for the expenses in the budget line 1.1.17 'Workshop for the formulation of the case handling SOP at district level' amounting to Rp61,360.

The local transport supporting document, namely 'Transportation Reimbursement Summary' incorrectly calculates the total. The total amount in the column 'Total reimbursement amount' of Rp1,414,560 is incorrect, the correct one (after recalculating) is Rp1,475,920. Likewise, the amount of transportation costs written on the Voucher related to this expenditure of Rp1,414,560 is also incorrect, the correct one is Rp1,475,920. So, there is an undercharge of Rp61,360.

No	Voucher number	Date of payment	Budget line	Type of expenses	Reason for payment	Country	Actual Cost (in LC)
1.	VKBK_AWO /23_0402	8/2/2023	1.1.17.	Transport participants	Local Transport 29 Participants for Activity Workshop for the formulation of the case handling SOP at district level in Ponorogo on July 31, 2023 – August 01, 2023	Indonesia	1,414,560.00

Recommendation:

- In the future, the Partner must be more careful in adding up the numbers in supporting documents.
- Based on these findings, we advise the Partner to make necessary revisions to the related voucher, and corrections to the MSoA and financial report.

Partner response:

Agree with the auditor's findings.

We have made corrections in the related MSoA, and have revised the finance report. The audited finance report for 2023 already reflects the results of these corrections.

2. Malaysia's costs incurred (implementation of activities outside Indonesia)

During the 2023 audit, we found no findings regarding Malaysia's costs incurred amounting to Rp55,503,223.00 (= Eur 3,472.96).

Details as follows:

Budget Line	Activity	Amount (in LC)	Amount (in Eur)	Findings
1.1.7.	Regular community meeting in Johor	23,003,223.00	1,439.36	No findings
5.2.8	Local officer Johor Bahru (60%)	32,500,000.00	2,033.60	No findings
	Total	55,503,223.00	3,472.96	

The information is intended solely for information and is used for INFEST and AWO International e.V, and is not intended to, and may not be used by anyone other than the specified parties.

Should there be any question, please do not hesitate to contact us. Thank you for your kind attention, trust and cooperation.

Sincerely yours,

Dr. Kumalahadi, M.Si, Ak, CA, CPA.
Public Accountant Registration No. AP. 0113